



भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

सी जी एस टी एवं सेंट्रल एक्साइज आयुक्तालय: सूरत

CGST & CENTRAL EXCISE COMMISSIONERATE : SURAT

CENTRAL EXCISE BUILDING, CHOWK BAZAR, SURAT-395001 (GUJARAT)

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F. No. VII/005/2017

Surat. Date:-06.07.2017

**TRADE NOTICE NO: 03 /2017**


Sub: Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made there under – Reg.

Attention is invited to the CBEC circular no 1/1/2017 dated 26 June 2017 wherein the proper officers for the provisions relating to Registration and Composition levy under different sections of the CGST Act 2017 and rules made therein have been specified. The operative portion of Circular is produced as under:-

*"In exercise of the powers conferred by Clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the Act) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the said Act, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the of the said Act or the rules made there under mentioned in the corresponding entry in Column (3) of the said Table:-*

Serial Number	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made there under
1	2	3
1	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-Section (5) of Section 10 ii. Proviso to Sub-Section (1) of Section 27 iii. Section 30 iv. Rule 6 v. Rule 23 vi. Rule 25
2	Superintendent of Central Tax	i. Sub-section (8) of Section 25 ii. Section 28 iii. Section 29 iv. Rule 9 v. Rule 10 vi. Rule 12 vii. Rule 16 viii. Rule 17 ix. Rule 19 x. Rule 22 xi. Rule 24

All the Trade Associations, Chambers of Commerce and Members of Regional Advisory Committee are requested to publicize the contents of this Trade Notice among their Members/Constituents. Difficulty, if any faced in this regard may be brought to the notice of this office.



(K.S.Mishra)  
Additional Commissioner

Copy to:-

1. All Members of the Regional Advisory Committee.
2. Trade Associations & Chambers of Commerce as per Mailing List.
3. The Additional Commissioner, CCO :, CGST & Central Excise Vadodara.
4. All DCs/ACs in Divisions/ HQ, CGST & Central Excise Commissionerate, Surat.
5. All Sections of HQ in CGST & Central Excise Commissionerate, Surat.
6. Notice Board
7. Guard File